

Writer's E-Mail Address: bkeating@gunster.com

August 4, 2026

E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

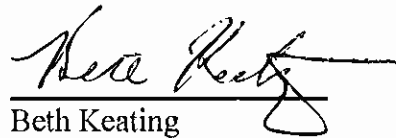
Re: Docket No. 20260004-GU – Natural Gas Conservation Cost Recovery

Dear Mr. Teitzman:

Enclosed for filing in the above-referenced docket, please find the Testimony and Exhibit KIL-2 of Kira Lake on behalf of Florida City Gas and Florida Public Utilities Company.

Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1713

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2 DOCKET NO. 20260004-GU: Natural Gas Conservation Cost Recovery

3
4 Direct Testimony of Kira I. Lake

5 On Behalf of

6 FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
7

8 **Q. Please state your name and business address.**

9 A. My name is Kira I Lake. My business address is 450 S. Charles Richard Beall Blvd,
10 DeBary, FL 32713.

11 **Q. By whom are you employed and in what capacity?**

12 A. I am employed by Chesapeake Utilities Corporation (CUC) as the Director of
13 Marketing Communications and Customer Programs. Chesapeake Utilities is the
14 parent company of Florida Public Utilities Company ("FPUC") and Florida City
15 Gas ("FCG"), (herein referred to jointly as the "Companies").

16 **Q. Can you please provide a brief overview of your educational and employment**
17 **background?**

18 A. I graduated from Embry-Riddle Aeronautical University in 2003 with a Bachelor of
19 Science degree in Air Traffic Management and in 2007 with a Master of Business
20 Administration degree. I have been employed with FPUC since 2007 and have held
21 different positions with the Company including Energy Conservation
22 Representative, Energy Conservation Manager, Energy Logistics Manager,
23 Manager of Business Financial Analysis and Director of Growth and Retention. In
24 my current role, I direct the activities of the Company's Marketing, Energy
25 Conservation and Inside Sales departments.

26 **Q. What is the purpose of your testimony at this time?**

1 A. To describe generally the expenditures made and projected to be made in
2 implementing, promoting, and operating the Companies' energy conservation
3 programs. This will include recoverable actual costs incurred in January through
4 June 2026 and projections of program costs to be incurred July through December
5 2026. It will also include projected conservation costs, for the period January
6 through December 2027, with a calculation of the Energy Conservation Cost
7 Recovery Adjustment and Energy Conservation Cost Recovery Adjustment
8 (Experimental) factors to be applied to the customers' bills during the collection
9 period of January 1, 2027 through December 31, 2027.

10 **Q. Are there any exhibits that you wish to sponsor in this proceeding?**

11 A. Yes. I am sponsoring Exhibit KIL-2, which consists of the required Schedules C-
12 1, C-2, C-3, and C-5, which have been filed with this testimony.

13 **Q. Have there been any changes in the Conservation filing compared to the prior**
14 **year?**

15 A. No.

16 **Q. Have the Companies included descriptions and summary information on the**
17 **Conservation Programs currently approved and available to your customers**
18 **for Florida Public Utilities Company and Florida City Gas?**

19 A. Yes, the Companies have included the consolidated summaries of the approved
20 conservation programs currently available to our customers in C-5 of Exhibit KIL-
21 2.

22 **Q. What are the total consolidated projected costs for the period January 2027**
23 **through December 2027?**

24 A. The total projected Consolidated Conservation Program Costs are \$13,751,250.
25 Please see Schedule C-2, page 2, for the programmatic and functional breakdown

1 of these total costs.

2 **Q. What is the consolidated true-up for the period January 2026 through**
3 **December 2026?**

4 A. As reflected in the Schedule C-3, Page 4 of 5, the True-up amount for the FPUC
5 and FCG on a consolidated basis is an under-recovery of \$247,391.

6 **Q. What are the resulting total consolidated projected conservation costs to be**
7 **recovered during this projection period?**

8 A. The total costs to be recovered during the projection period are \$13,998,641.

9 **Q. Have the Companies prepared a schedule that shows the calculation of the**
10 **proposed Energy Conservation Cost Recovery Adjustment factors to be**
11 **applied during billing periods from January 1, 2027 through December 31,**
12 **2027 for each entity?**

13 A. Yes. Schedule C-1 of Exhibit KIL-2 shows these calculations. Net program cost
14 estimates for the period January 1, 2027 through December 31, 2027 are used. The
15 estimated true-up amount from Schedule C-3, page 4 of 5, of Exhibit KIL-2, being
16 an under-recovery, was added to the total projected costs for the 12-month period.
17 The total amount was then divided among the Companies' rate classes, excluding
18 customers who are served under contracts with market-based rates or otherwise
19 receive service under a tariff that is exempt from application of the conservation
20 cost recovery factor, such as Outdoor Lighting. The results were then divided by
21 the projected gas throughput for each rate class for each Company for the 12-month
22 period ending December 31, 2027. The resulting Energy Conservation Cost
23 Recovery Adjustment factors are shown on Schedule C-1 of Exhibit KIL-2.

24 **Q. Does this conclude your testimony?**

25 A. Yes.

SCHEDULE C-1
PAGE 1 OF 3

CONSOLIDATED
FLORIDA PUBLIC UTILITIES
AND FLORIDA CITY GAS
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2016 THROUGH DECEMBER 2016

EXHIBIT NO. _____
DOCKET NO. 2016004-GU
CONSOLIDATED,
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
XU-2
PAGE 1 OF 28

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 13,751,250
2. TRUEUP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ 247,391
3. TOTAL (LINE 1 AND LINE 2)	\$ 13,998,641

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-FUEL ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENRGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
Residential - 1; Residential Transportation - 1 (≤100 Therms)	338,138	1,707,237	\$ 5,579,301	\$ 909,059		\$ 6,448,367	\$ 441,004	6.8395%	\$ 0.25831	1.00503	\$ 0.26561
Residential - 2; Residential Transportation - 2 (>100≤250 Therms)	427,935	4,548,498	\$ 8,344,732	\$ 2,459,927		\$ 10,804,659	\$ 739,929	6.8395%	\$ 0.16253	1.00503	\$ 0.16335
Residential - 3; Residential Transportation - 3 (>250 Therms)	441,683	18,625,138	\$ 11,709,800	\$ 11,491,524		\$ 23,201,424	\$ 1,546,741	6.6395%	\$ 0.08519	1.00503	\$ 0.08562
Residential Standby Generator	15,216	144,029	\$ 555,384	\$ 89,895		\$ 644,249	\$ 44,860	6.8395%	\$ 0.30591	1.00503	\$ 0.30745
General Service - 1; GS Transportation - 1 (≤1,000 Therms)	29,873	3,748,562	\$ 1,194,920	\$ 2,377,463		\$ 3,572,783	\$ 243,342	6.8395%	\$ 0.06518	1.00503	\$ 0.06561
General Service - 2; GS Transportation - 2 (>1,000≤5,000 Therms)	31,314	8,135,271	\$ 2,191,980	\$ 5,142,467		\$ 7,334,447	\$ 591,501	6.8395%	\$ 0.06168	1.00503	\$ 0.06197
General Service - 3; GS Transportation - 3 (> 5,000 ≤ 10,000 Therms)	20,882	12,005,382	\$ 3,147,300	\$ 6,897,202		\$ 8,444,502	\$ 673,264	6.8395%	\$ 0.05608	1.00503	\$ 0.05636
General Service - 4; GS Transportation - 4 (> 10,000 ≤ 50,000 Therms)	17,040	23,713,897	\$ 4,646,000	\$ 12,534,692		\$ 17,220,692	\$ 1,177,720	6.8395%	\$ 0.04966	1.00503	\$ 0.04991
General Service - 5; GS Transportation - 5 (> 50,000 ≤ 250,000 Therms)	1,425	13,261,801	\$ 1,071,000	\$ 6,187,028		\$ 7,258,028	\$ 493,375	6.8395%	\$ 0.03743	1.00503	\$ 0.03762
General Service - 6; GS Transportation - 6 (> 250,000 ≤ 500,000 Therms)	420	11,581,860	\$ 1,050,000	\$ 5,010,553		\$ 6,060,553	\$ 414,460	6.8395%	\$ 0.03579	1.00503	\$ 0.03597
General Service - 7; GS Transportation - 7 (> 500,000 ≤ 1,000,000 Therms)	242	11,803,141	\$ 1,089,000	\$ 4,009,173		\$ 5,098,173	\$ 348,663	6.8395%	\$ 0.02954	1.00503	\$ 0.02969
General Service - 8 - A; GS Transportation - 8 - A (> 1,000,000 ≤ 1,500,000 Therms)	36	3,359,418	\$ 342,000	\$ 1,073,905		\$ 1,415,905	\$ 98,833	6.8395%	\$ 0.02882	1.00503	\$ 0.02897
General Service - 8 - B; GS Transportation - 8 - B (> 1,500,000 ≤ 2,000,000 Therms)	36	3,535,707	\$ 342,000	\$ 1,059,545		\$ 1,401,545	\$ 85,851	6.8395%	\$ 0.02711	1.00503	\$ 0.02726
General Service - 8 - C; GS Transportation - 8 - C (> 2,000,000 ≤ 4,000,000 Therms)	60	5,289,434	\$ 570,000	\$ 828,765		\$ 1,398,765	\$ 95,524	6.8395%	\$ 0.01803	1.00503	\$ 0.01812
General Service - 8 - D; GS Transportation - 8 - D (> 4,000,000 Therms)	24	9,423,247	\$ 228,000	\$ 1,428,114		\$ 1,656,114	\$ 113,125	6.8395%	\$ 0.01200	1.00503	\$ 0.01207
Commercial - NGV; Comm - NGV Transportation	36	1,303,132	\$ 9,000	\$ 614,088		\$ 623,088	\$ 42,813	6.8395%	\$ 0.03270	1.00503	\$ 0.03287
Commercial Standby Generator	4,092	78,745	\$ 265,980	\$ 13,895		\$ 279,875	\$ 18,141	6.8395%	\$ 0.24940	1.00503	\$ 0.25066
Florida City Gas	1,602,456	128,725,716	\$ 33,112,824	\$ 87,318,959	\$ 0	\$ 100,428,783					
TOTAL	2,931,212	269,960,234	\$ 75,459,321	\$ 129,199,651	\$ -	\$ 204,688,972	\$ 13,998,641				

SCHEDULE C-1
Page 2 OF 2

CONSOLIDATED
FLORIDA PUBLIC UTILITIES
AND FLORIDA CITY GAS
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2026 THROUGH DECEMBER 2026

EXHIBIT NO. _____
DOCKET NO. 20260004-GU
CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
NGL-2
PAGE 2 OF 28

RATE SCHEDULE	BILLS	THRUW DATES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECOR REVENUES	ECOR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
RS-1	448,713	2,415,607	8,078,834	\$ 3,355,764		\$ 11,472,569	\$ 784,608.85	6.83896%	\$ 0.32481	1.00500	\$ 0.32844
RS-100	1,019,262	14,280,955	19,365,978	\$ 19,068,073		\$ 32,434,051	\$ 2,218,158.73	6.83896%	\$ 0.15532	1.00500	\$ 0.15610
RS-600	27,168	1,377,219	679,200	\$ 1,260,390		\$ 1,999,590	\$ 132,648.20	6.63689%	\$ 0.09632	1.00500	\$ 0.09680
GS-1	68,240	12,454,104	2,118,640	\$ 9,864,831		\$ 11,081,611	\$ 757,889.32	6.83896%	\$ 0.96050	1.00500	\$ 0.05111
GS-6K	32,583	28,042,361	1,433,652	\$ 16,492,834		\$ 17,926,486	\$ 1,225,989.05	6.83896%	\$ 0.04372	1.00500	\$ 0.04391
GS-25k	5,263	15,335,800	989,444	\$ 8,203,579		\$ 9,193,023	\$ 628,709.14	6.83896%	\$ 0.04100	1.00500	\$ 0.04120
Gas Lights	12	999	181	\$ 740		\$ 901	\$ 61.62	6.83896%	\$ 0.05187	1.00500	\$ 0.05218
GS-120K	1,134	35,824,544	425,250	\$ 12,523,470	\$ -	\$ 12,848,720	\$ 885,560.56	6.83896%	\$ 0.02471	1.00500	\$ 0.02454
GS-125K	41	18,974,091	25,625	\$ 3,407,176	\$ -	\$ 3,432,803	\$ 234,758.76	6.83896%	\$ 0.01237	1.00500	\$ 0.01244
GS-11M	-	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GS-25M	-	-	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	1,607,450	128,725,716	\$ 33,112,824	\$ 67,318,959	\$ -	\$ 180,429,783	\$ 6,669,374				

CONSOLIDATED : FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2027 THROUGH DECEMBER 2027

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	LEGAL	TRAVEL	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction	0	1,600,000	16,000	250,000	3,500,000	2,500	0	110,000	50,000	40,000	5,568,500
2 Resid. Appliance Replacement	0	350,000	3,500	150,000	350,000	1,000	0	25,000	40,000	10,000	929,500
3 Conservation Education	0	0	0	20,000	0	0	0	0	0	0	20,000
4 Space Conditioning	0	0	0	0	0	0	0	0	0	0	0
5 Residential Conservation Survey	0	30,000	300	20,000	0	50,000	0	1,000	0	0	101,300
6 Residential Appliance Retention	0	350,000	3,500	250,000	1,200,000	0	0	5,000	6,000	500	1,814,000
7 Commercial Conservation Survey	0	0	0	0	0	0	0	0	0	0	0
8 Residential Service Reactivation	0	50,000	2,000	30,000	5,000	0	0	10,000	10,000	2,000	109,000
9 Corrosion	0	1,050,000	10,000	2,050,000	0	80,000	20,000	50,000	20,000	25,000	3,305,000
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	0	20,000	150	20,000	175,000	0	0	2,000	0	5,000	222,150
12 Commercial Large Non-Food Service Program	0	20,000	150	20,000	25,000	0	0	2,000	0	5,000	72,150
13 Commercial Large Food Service Program	0	20,000	150	20,000	115,000	0	0	2,000	0	5,000	162,150
14 Commercial Large Hospitality Program	0	20,000	150	20,000	40,000	0	0	2,000	0	5,000	87,150
15 Commercial Large Cleaning Service Program	0	20,000	150	20,000	150,000	0	0	2,000	0	5,000	197,150
16 Residential Propane Distribution Program	0	25,000	250	0	1,000	0	0	1,000	0	0	27,250
17 FCG-Commercial Appliance Program	0	75,000	700	60,000	900,000	0	0	7,500	0	15,000	1,078,200
18 FCG-Commercial Industrial Conversion Program	0	25,000	250	20,000	10,000	0	0	2,000	0	500	57,750
PROGRAM COSTS	0	3,655,000	37,250	2,970,000	6,471,000	133,500	20,000	221,500	125,000	118,000	13,751,250

CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
ACTUAL JANUARY 2026 THROUGH JUNE 2026, ESTIMATED JULY 2026 THROUGH DECEMBER 2026

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
1 Full House Residential New Construction											
A. ACTUAL (JAN-JUN)	0	765,528	7,542	55,278	1,487,269	1,628	17,363	11,656	0	54,991	2,401,193
B. ESTIMATED (JUL-DEC)	0	675,060	3,500	112,500	1,710,000	0	4,250	4,500	0	15,250	2,525,000
C. TOTAL	0	1,440,528	11,042	167,778	3,197,269	1,628	21,513	16,156	0	70,241	4,926,193
2 Resid. Appliance Replacement											
A. ACTUAL (JAN-JUN)	0	187,758	628	55,278	89,578	658	5,490	1,221	0	12,517	333,169
B. ESTIMATED (JUL-DEC)	0	270,000	3,500	75,000	165,000	0	7,000	3,750	0	8,500	532,759
C. TOTAL	0	437,758	4,128	130,278	254,578	658	12,490	4,971	0	21,017	865,929
3 Conservation Education											
A. ACTUAL (JAN-JUN)	0	0	0	10,000	0	0	0	0	0	0	10,000
B. ESTIMATED (JUL-DEC)	0	0	0	25,000	0	0	0	0	0	0	25,000
C. TOTAL	0	0	0	35,000	0	0	0	0	0	0	35,000
4 Space Conditioning											
A. ACTUAL (JAN-JUN)	0	0	0	795	0	0	0	0	0	0	795
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	795	0	0	0	0	0	0	795
5 Residential Conservation Survey											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	24,877	0	0	0	0	24,877
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	1,250	0	0	0	0	1,250
C. TOTAL	0	0	0	0	0	25,827	0	0	0	0	25,827
6 Residential Appliance Retention											
A. ACTUAL (JAN-JUN)	0	38,102	365	55,278	453,966	0	579	47	0	2,058	549,372
B. ESTIMATED (JUL-DEC)	0	60,060	625	75,000	775,000	0	1,250	250	0	1,350	813,475
C. TOTAL	0	98,162	1,020	130,278	1,227,966	0	1,829	297	0	3,410	1,462,847
7 Commercial Conservation Survey											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
SUB-TOTAL	0	1,870,418	16,192	454,128	4,679,754	28,144	35,832	21,453	0	94,674	7,316,601

CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
ACTUAL JANUARY 2026 THROUGH JUNE 2026, ESTIMATED JULY 2026 THROUGH DECEMBER 2026

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	1,876,416	18,150	454,128	4,679,754	28,144	35,832	21,453	0	94,874	7,316,601
7a Residential Propane Distribution Program											
A. ACTUAL (JAN-JUN)	0	8,053	180	0	50	0	347	28	0	589	10,167
B. ESTIMATED (JUL-DEC)	0	25,000	250	0	750	0	690	250	0	250	27,900
C. TOTAL	0	34,053	430	0	800	0	847	278	0	759	37,167
8 Residential Service Restoration											
A. ACTUAL (JAN-JUN)	0	104,846	135	0	1,800	0	3,791	784	0	8,699	120,035
B. ESTIMATED (JUL-DEC)	0	167,500	2,625	0	1,500	0	4,000	0	2,750	5,750	184,125
C. TOTAL	0	272,346	2,761	0	3,300	0	7,791	784	2,750	14,449	304,160
9 Common											
A. ACTUAL (JAN-JUN)	0	494,370	7,291	1,227,353	27,745	75,288	2,977	14,418	10,130	21,466	1,831,158
B. ESTIMATED (JUL-DEC)	0	350,090	6,290	887,600	40,000	10,000	1,600	4,250	7,500	12,500	1,319,600
C. TOTAL	0	844,370	13,541	2,114,953	67,745	85,288	4,577	18,668	17,630	33,966	3,200,738
10 Conserv. Demonstration and Development											
A. ACTUAL (JAN-JUN)	0	0	0	2,950	0	0	0	0	0	0	2,950
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	2,950	0	0	0	0	0	0	2,950
11 Commercial Small Food Service Program											
A. ACTUAL (JAN-JUN)	0	3,452	14	0	83,138	0	0	3,081	0	183	89,568
B. ESTIMATED (JUL-DEC)	0	10,000	0	10,000	125,000	0	0	600	0	375	145,975
C. TOTAL	0	13,452	14	10,000	208,138	0	0	3,681	0	558	235,543
12 Commercial Large Non-Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	3,081	0	0	3,081
B. ESTIMATED (JUL-DEC)	0	10,000	0	10,000	5,000	0	0	600	0	375	25,975
C. TOTAL	0	10,000	0	10,000	5,000	0	0	3,681	0	375	29,056
13 Commercial Large Food Service Program											
A. ACTUAL (JAN-JUN)	0	1,151	0	5	37,153	0	0	0	3,081	61	41,450
B. ESTIMATED (JUL-DEC)	0	10,000	0	10,000	60,000	0	0	600	0	375	80,975
C. TOTAL	0	11,151	0	10,005	97,153	0	0	600	3,081	436	122,425
14 Commercial Large Hospitality Program											
A. ACTUAL (JAN-JUL)	0	0	0	0	16,000	0	0	3,081	0	0	19,081
B. ESTIMATED (AUG-DEC)	0	10,000	0	10,000	10,000	0	0	600	0	375	30,975
C. TOTAL	0	10,000	0	10,000	26,000	0	0	3,681	0	375	60,076
15 Commercial Large Cleaning Service Program											
A. ACTUAL (JAN-JUL)	0	0	0	0	93,751	0	0	3,081	0	0	96,832
B. ESTIMATED (AUG-DEC)	0	10,000	0	10,000	50,000	0	0	600	0	375	70,975
C. TOTAL	0	10,000	0	10,000	143,751	0	0	3,681	0	375	164,807
16 FCG Commercial Appliances											
A. ACTUAL (JAN-JUL)	0	61,839	1,155	22,920	295,897	0	2,193	177	0	3,470	388,617
B. ESTIMATED (AUG-DEC)	0	60,000	1,000	0	550,000	0	4,250	500	0	1,000	616,750
C. TOTAL	0	121,839	2,155	22,920	845,897	0	6,443	677	0	4,470	1,005,367
17 FCG Commercial Industrial Conversion Program											
A. ACTUAL (JAN-JUL)	0	18,106	359	0	750	0	694	58	0	1,019	20,984
B. ESTIMATED (AUG-DEC)	0	30,000	250	0	9,000	0	1,500	150	0	500	41,400
C. TOTAL	0	48,106	609	0	9,750	0	2,194	206	0	1,519	62,384
TOTAL	0	3,161,765	32,935	2,631,836	8,228,661	113,531	49,047	56,498	23,481	145,567	12,561,824

CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
CONSERVATION PROGRAM COSTS BY PROGRAM
ACTUAL/ESTIMATED
ACTUAL JANUARY 2026 THROUGH JUNE 2026, ESTIMATED JULY 2026 THROUGH DECEMBER 2026

PROGRAM NAME	ACTUAL						PROJECTION						TOTAL
	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	
Fid House Residential New Construction	513,406	551,503	394,837	367,091	368,169	188,186	420,833	420,833	420,833	420,833	420,833	420,833	4,928,193
Resid. Appliance Replacement	66,960	54,301	61,615	48,231	71,431	40,651	80,792	88,792	88,792	88,792	88,792	88,792	655,939
Conservation Education	1,667	1,667	1,667	1,667	1,667	1,667	4,167	4,167	4,167	4,167	4,167	4,167	35,060
Space Conditioning	0	0	0	0	795	0	0	0	0	0	0	0	795
Residential Conservation Survey	2,033	2,033	8,315	4,065	4,065	4,065	208	208	208	208	208	208	25,827
Residential Appliance Retention	110,491	80,557	123,843	87,759	95,009	41,912	152,246	152,246	152,246	152,246	152,246	152,246	1,462,847
Commercial Conservation Survey	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Service Reactivation	23,745	23,171	22,344	17,810	18,914	14,062	30,688	30,688	30,688	30,688	30,688	30,688	304,160
Common	341,637	358,283	189,705	452,271	110,067	461,174	219,933	219,933	219,933	219,933	219,933	219,933	3,200,738
Conserv. Demonstration and Development	2,950	0	0	0	0	0	0	0	0	0	0	0	2,950
Commercial Small Food Service Program	5,304	19,750	15,142	11,080	38,112	481	24,329	24,329	24,329	24,329	24,329	24,329	235,843
Commercial Large Food Service Program	800	1,280	817	64	0	120	4,329	4,329	4,329	4,329	4,329	4,329	29,058
Commercial Large Food Service Program	15,372	11,512	3,698	8,266	2,144	240	13,496	13,496	13,496	13,496	13,496	13,496	122,425
Commercial Large Hospitality Program	2,302	12,484	2,629	1,866	0	120	5,163	5,163	5,163	5,163	5,163	5,163	50,076
Commercial Large Cleaning Service Program	45,810	1,280	10,819	10,301	25,502	120	11,829	11,829	11,829	11,829	11,829	11,829	164,807
Residential Propane Distribution Program	1,942	1,713	1,680	1,642	1,775	1,403	4,500	4,500	4,500	4,500	4,500	4,500	37,167
FCG Commercial Appliance	91,068	56,108	101,399	50,426	55,973	33,872	107,792	107,792	107,792	107,792	107,792	107,792	1,035,597
FCG-Commercial Industrial Conversion Program	4,634	3,428	3,335	3,283	3,500	2,806	6,900	6,900	6,900	6,900	6,900	6,900	62,384
TOTAL ALL PROGRAMS	1,220,121	1,187,060	911,655	1,065,513	817,123	788,869	1,066,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	12,561,804

CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
ENERGY CONSERVATION ADJUSTMENT
ACTUAL JANUARY 2026 THROUGH JUNE 2026, ESTIMATED JULY 2026 THROUGH DECEMBER 2026

	-----ACTUAL-----		-----ACTUAL-----		-----ACTUAL-----		-PROJECTION-		---PROJECTION---		---PROJECTION---		---PROJECTION---		TOTAL
	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026			
CONSERVATION REVS.															
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a. OTHER PROG. REV.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERV. ADJ. REV. (NET OF REV. TAXES)	(1,278,729)	(1,535,215)	(1,312,406)	(1,251,279)	(1,049,666)	(1,059,827)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(14,226,607)
TOTAL REVENUES	(1,278,729)	(1,535,215)	(1,312,406)	(1,251,279)	(1,049,666)	(1,059,827)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(1,123,247)	(14,226,607)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	157,051	1,884,607
CONSERVATION REVS. APPLIC. TO PERIOD	(1,121,678)	(1,378,164)	(1,155,356)	(1,094,228)	(892,615)	(902,776)	(966,196)	(966,196)	(966,196)	(966,196)	(966,196)	(966,196)	(966,196)	(966,196)	(12,342,209)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,220,121	1,187,068	911,658	1,065,543	817,123	788,889	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	1,095,204	12,561,804
TRUE-UP THIS PERIOD	58,442	(191,097)	(243,602)	(28,666)	(75,693)	(113,907)	129,008	129,008	129,008	129,008	129,008	129,008	129,008	129,008	219,604
INTEREST THIS PERIOD (C-3, PAGE 5)	5,686	5,028	3,951	3,064	2,412	1,858	1,207	1,125	1,043	960	818	795			27,787
TRUE-UP & INT. BEG. OF MONTH	1,884,607	1,831,664	1,488,545	1,091,943	909,271	678,940	409,640	382,804	355,866	328,866	301,803	274,639			1,884,607
PRIOR TRUE-UP COLLECT (REFUND)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(157,051)	(1,884,607)
Audit Adj. - Prior period															0
END OF PERIOD TOTAL NET TRUE-UP	1,831,664	1,488,545	1,091,943	909,271	678,940	409,640	382,804	355,866	328,866	301,603	274,639	247,391			247,391

CONSOLIDATED
FLORIDA PUBLIC UTILITIES AND FLORIDA CITY GAS
CALCULATION OF TRUE-UP AND INTEREST PROVISION
ACTUAL JANUARY 2026 THROUGH JUNE 2026, ESTIMATED JULY 2026 THROUGH DECEMBER 2026

	ACTUAL						PROJECTION						
	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL
INTEREST PROVISION													
BEGINNING TRUE-UP	1,884,607	1,831,834	1,468,545	1,091,943	909,271	678,940	409,840	382,804	355,686	328,806	301,803	274,639	
END. T-UP BEFORE INT.	1,825,999	1,493,517	1,097,992	908,207	816,528	497,682	381,597	354,761	327,843	300,843	273,781	248,593	
TOT. BEG. & END. T-UP	3,710,605	3,315,181	2,576,537	1,998,150	1,585,798	1,066,921	791,237	737,565	683,729	629,730	575,584	521,234	
AVERAGE TRUE-UP	1,855,302	1,557,591	1,288,269	999,075	792,899	543,461	395,618	368,783	341,865	314,865	287,782	260,617	
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	3.69%	3.64%	3.64%	3.72%	3.64%	3.69%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	3.64%	3.64%	3.72%	3.64%	3.68%	3.69%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
TOTAL	7.33%	7.28%	7.36%	7.36%	7.30%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	
AVG INTEREST RATE	3.67%	3.64%	3.69%	3.65%	3.65%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	3.66%	
MONTHLY AVG. RATE	0.31%	0.30%	0.31%	0.31%	0.30%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	
INTEREST PROVISION	\$5,666	\$5,028	\$3,961	\$3,054	\$2,412	\$1,668	\$1,207	\$1,125	\$1,043	\$900	\$878	\$795	\$27,787

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Program Description and Progress

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PROGRAM:

1. Full House Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Service Program
6. Commercial Conservation Service Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration & Development
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat Program
15. Residential Propane Distribution Program
16. Commercial/Industrial Conversion
17. Commercial Appliance

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PROGRAM TITLE:

Full House Residential New Construction Program

PROGRAM DESCRIPTION:

This program is designed to increase the overall energy efficiency in the residential single- and multi-family new construction market by promoting energy-efficient natural gas appliances. The program offers builders and developers incentives in the form of cash allowances to defray the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$150
Dryer	\$100
Tankless	\$550

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 11,000 new single- and multi-family home appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January 2027 to December 2027, the Company estimates expenses of \$5,568,500.

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PROGRAM TITLE:

Residential Appliance Replacement Program

PROGRAM DESCRIPTION:

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy-efficient natural gas appliances. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Furnace or Hydro heater	\$725
Tank Water Heater	\$500
High Eff. Tank Water Heater	\$550
Range	\$200
Dryer	\$150
Tankless	\$675

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 700 natural gas appliances will be connected (limited to furnaces or hydro heaters, water heaters, ranges and dryers) to its natural gas system.

PROGRAM EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$929,500.

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PROGRAM TITLE:

Residential Appliance Retention Program

PROGRAM DESCRIPTION:

This program is designed to promote the retention of energy-efficient appliances for current natural gas customers. The program offers allowances to customers to assist in defraying the cost of purchasing and installing more expensive energy-efficient appliances. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$100
Dryer	\$100
Tankless	\$550

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 3500 appliances will be connected to its system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$1,814,000.

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PROGRAM TITLE:

Residential Service Reactivation Program

PROGRAM DESCRIPTION:

This program is designed to encourage the reactivation of existing residential service lines that are scheduled to be cut-off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and the installation of energy-efficient natural gas appliances. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Service Reactivation (the installation of a water heater is required) \$350

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 15 services will be reactivated with water heaters on its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$109,000.

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PROGRAM TITLE:

Residential Conservation Survey Program

PROGRAM DESCRIPTION:

This program is designed to assist residential customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 10 residential customers will participate in this program. We've updated our web-based energy audit program and will continue to promote the benefits of participating in this program to our customers.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$101,300.

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PROGRAM TITLE:

Commercial Conservation Survey Program

PROGRAM DESCRIPTION:

This program is designed to assist commercial customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 0 commercial customers will participate in this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$0.

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PROGRAM TITLE:

Conservation Education Program

PROGRAM DESCRIPTION:

The purpose of this program is to teach adult and young people about conservation measures designed to reduce energy consumption and consequently reduce their utility bills.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027 the Company estimates that it will participate in 10 community sponsorships and industry events. Conservation education materials such as signage, ad placement and promotional giveaways will be displayed or distributed to event attendees. At certain events, an energy conservation representative may provide live presentations and energy conservation training.

PROGRAM FISCAL EXPENDITURES:

During this twelve-month period of January to December 2027, the Company estimates expenses of \$20,000.

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PROGRAM TITLE:

Space Conditioning Program

PROGRAM DESCRIPTION:

This program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for higher initial costs of natural gas space conditioning equipment and the associated installation costs. This program also reduces summer as well as winter peak demand and contributes to the conservation of kwh/kwd consumption. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Residential	\$1200 (For Robur model or equivalent unit)
Non-Residential	\$ 50 per ton

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 0 customer project will utilize this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$0.

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PROGRAM TITLE:

Conservation Demonstration and Development Program

PROGRAM DESCRIPTION:

The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications. This program is slated to end on December 31st, 2017.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

This program ended on December 31, 2017 thus there are no program projections for 2027.

PROGRAM FISCAL EXPENDITURES:

This program ended on December 31, 2017 thus there are no program projections for 2027.

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PROGRAM TITLE:

Commercial Small Food Service Program (FPU)

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027 the Company estimates that 225 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$221,150.

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PROGRAM TITLE:

Commercial Large Non-Food Service Program (FPU)

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries and whose annual consumption is greater than 4,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 10 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$72,150.

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PROGRAM TITLE:

Commercial Large Food Service Program (FPU)

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 80 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$162,150.

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PROGRAM TITLE:

Commercial Hospitality and Lodging Program (FPU)

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 15 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$87,150.

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PROGRAM TITLE:

Commercial Cleaning Service and Laundromat Program (FPU)

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 50 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$197,150.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5
Program Description and Progress

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PROGRAM TITLE:

Residential Propane Distribution Program

PROGRAM DESCRIPTION:

The program is designed to promote the use of "gas" within developments that are built beyond the economic extension of the Company's existing natural gas infrastructure. The concept of installing an underground propane system, which includes distribution mains, service laterals and meter sets that are capable of supplying either propane or natural gas, is a viable method of encouraging installation of "gas" appliances in the residential subdivision at the time of construction. This program is designed to provide incentives when natural gas becomes available to the development and the propane appliances are replaced with natural gas appliances. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Furnace or Hydro heater	\$525
Water Heater	\$275
Range	\$75
Dryer	\$75

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 50 appliances will be connected to its natural gas system using this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$27,250.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5
Program Description and Progress

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PROGRAM TITLE:

Commercial Appliance Program (FCG)

PROGRAM DESCRIPTION: The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

	New Construction	Replacement	Retention
<i>-Small Food Service</i>			
Tank Water Heater	\$ 1,000	\$ 1,500	\$ 1,000
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,000	1,500	1,000
Fryer	3,000	3,000	3,000
<i>-Commercial Food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
<i>-Hospitality Lodging</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
Dryer	1500	1500	1500
<i>-Cleaning Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Dryer	1500	1500	1500
<i>-Large Non-food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5
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PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 600 appliances will be connected to its natural gas system using this program.

PROGRAM FISCAL EXPENDITURES: During the twelve-month period of January to December 2027, the Company estimates expenses of \$ 1,078,200.

Consolidated: Florida Public Utilities Company & Florida City Gas Schedule C-5
Program Description and Progress

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PROGRAM TITLE:

Commercial Industrial Conversion Program (FCG)

PROGRAM DESCRIPTION:

The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment. The Company limits program incentive payments to the lesser of the customer's actual eligible expense or the approved incentive amount.

PROGRAM ALLOWANCES:

Per 100,000 BTU rating \$75

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2027, the Company estimates that 50 appliances will be connected to its natural gas system using this program.

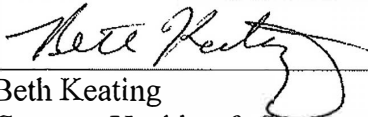
PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2027, the Company estimates expenses of \$57,750.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit KIL-2 has been furnished by Electronic Mail to the following parties of record this 4th day of August, 2026:

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Florida Public Service Commission Saad Farooqi Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, FL 32399 sfarooqi@psc.state.fl.us discovery-gcl@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Octavio Ponce/Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Rehwinkel.Charles@leg.state.fl.us Trierweiler.walt@leg.state.fl.us Ponce.octavio@leg.state.fl.us Watrous.austin@leg.state.fl.us
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Kira I. Lake Florida Public Utilities Company 450 S. Charles Richard Beall Blvd Debary, FL 32713 klake@chpk.com	Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870 jmelendy@floridasbestgas.com


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